

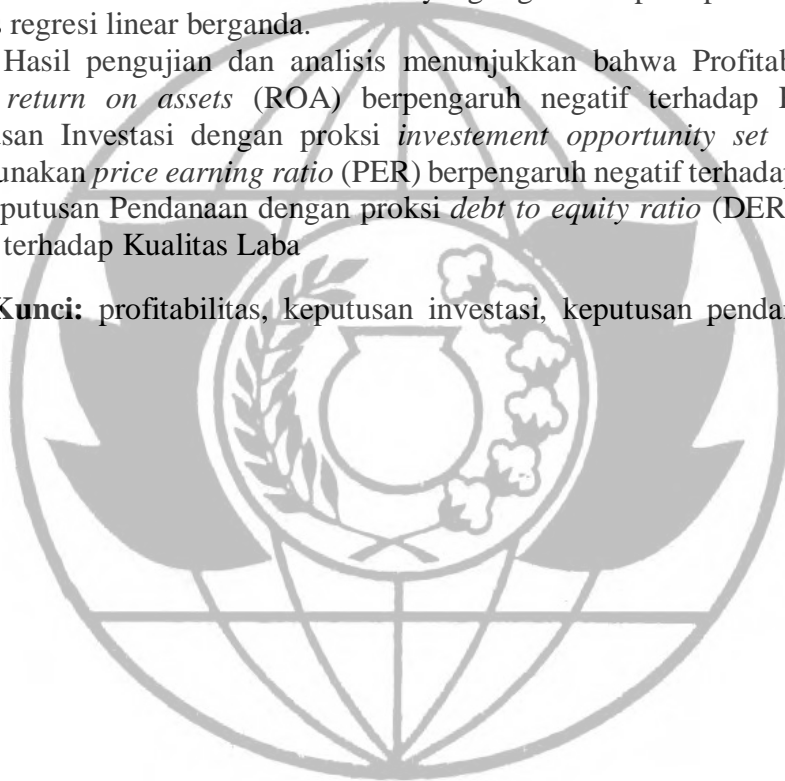
ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh Profitabilitas, Keputusan Investasi dan Keputusan Pendanaan terhadap Kualitas Laba. Populasi pada penelitian ini adalah seluruh perusahaan *food and baverages* yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019 yang berjumlah 26 perusahaan.

Jenis penelitian ini merupakan penelitian kuantitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini menggunakan metode *purposive sampling* dan diperoleh sebanyak 10 perusahaan sebagai sampel. Dengan data penelitian yaitu data dokumenter. Metode analisis yang digunakan pada penelitian ini adalah analisis regresi linear berganda.

Hasil pengujian dan analisis menunjukkan bahwa Profitabilitas dengan proksi *return on assets* (ROA) berpengaruh negatif terhadap Kualitas laba, Keputusan Investasi dengan proksi *investment opportunity set* (IOS) dengan menggunakan *price earning ratio* (PER) berpengaruh negatif terhadap kualitas laba dan Keputusan Pendanaan dengan proksi *debt to equity ratio* (DER) berpengaruh negatif terhadap Kualitas Laba

Kata Kunci: profitabilitas, keputusan investasi, keputusan pendanaan, kualitas laba



ABSTRACT

This research aimed to examine and analyze the effect of profitability, investment decision and funding decision on profit quality. While, the population was all Food and Beverages companies which were listed on Indonesia Stock Exchange during 2015-2019. They were 26 companies.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 10 companies as sample. Furthermore, the data were in form of documents. Additionally, the data analysis technique used multiple linear regression.

The research result concluded profitability which referred to Return On Asset (ROA) had negative effect on profit quality of Food and Beverages companies. Likewise, investment decision which referred to Investment Opportunity Set (IOS) with Price Earning Ratio (PER) had negative effect on profit quality of Food and Beverages companies. Similarly, funding decision which referred to Debt to Equity Ratio had negative effect on profit quality of Food and Beverages companies.

Keywords: Profitability, Investment Decision, Funding Decision, Profit Quality

